

PART B - FEE(S) TRANSMITTAL

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CUSTOMER NUMBER

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Note: A certificate of mailing can only be used for domestic mailings of the Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or formal drawing, must have its own certificate of mailing or transmission.

Certificate of Mailing or Transmission

I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

| APPLICATION NO. | FILING DATE | FIRST NAMED INVENTOR | ATTORNEY DOCKET NO. | CONFIRMATION NO. |
|-----------------|-------------|----------------------|---------------------|------------------|
| 10/544,788 | 08/08/2005 | Shin YOSHIMOTO | Q88873 | 8226 |

TITLE OF INVENTION: TELESCOPIC STRUCTURE AND STEERING COLUMN DEVICE FOR MOTOR VEHICLE

| APPLN. TYPE | SMALL ENTITY | ISSUE FEE | PUBLICATION FEE | PREV. PAID ISSUE FEE | TOTAL FEE(S) DUE | DATE DUE |
|----------------|--------------|-----------|-----------------|----------------------|------------------|------------|
| nonprovisional | NO | \$1440.00 | \$300.00 | \$0.00 | \$1,740.00 | 10/23/2008 |

| EXAMINER | ART UNIT | CLASS-SUBCLASS |
|----------------|----------|----------------|
| Robert A COKER | 3616 | |

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363)
 Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) ATTACHED. Use of a Customer Number is required.

2. For printing on the patent front page list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1 Sughrue Mion, PLLC
 2 _____
 3 _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE (B) RESIDENCE: (CITY and STATE OR COUNTRY)

NSK LTD. Tokyo, Japan

NSK STEERING SYSTEMS CO., LTD. Tokyo, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are submitted:

4b. Payment of Fee(s): (Please first reapply any previously paid issue fee shown above)

A check is enclosed.

Payment by credit card. Form 1310-2038 is attached.

The Director is hereby authorized to charge the required fee(s), any deficiency, or credit any overpayment, to Deposit Account Number 19-4880.

The USPTO is directed and authorized to charge all required fees to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.

b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above.

NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature

Date

September 23, 2008

Typed or Printed Name

Brian W. Hannon

Registration No.

32,778

09/24/2008 DEMMANU2 00000060 194880 10544788

Modified PTOL-85 (Rev. 08/07) Approved for use through 08/31/2010.

01 FC:1501 1440.00 DA
 02 FC:1504 300.00 DA